

State of Louisiana  
Department of Revenue

Enterprise Zone Program

**Louisiana State Sales/Use Tax Rebate**

Louisiana Revised Statute 51:1787 (Incentives)

The Department of Revenue will accept claims and issue rebates for Louisiana State Sales/Use taxes paid on construction materials, machinery, and equipment purchased during the construction period to be used on the approved site of the project indicated on the Enterprise Zone contract. These claims will be accepted only after this department receives a copy of the signed contract from the Department of Economic Development.

This contract **does not** authorize any Louisiana State Sales/Use tax exemption on any purchases. Neither contract holder nor any of its contractors or subcontractors is authorized to make tax free purchases from vendors.

The Claim for Rebate of Louisiana State Sales/Use Taxes Paid Form must be submitted no later than six months from the date of the Governor's approval and signature on the Enterprise Zone Contract. The following must accompany this claim form:

1. Appropriate schedules, as explained on Item III of the attached Information Sheet, listing materials, machinery, and equipment with vendor name, invoice numbers, delivery dates, purchase amounts, Louisiana State Sales/Use tax paid on each purchase, and brief description of each item. The Louisiana State Sales/Use tax is levied at a rate of 4% on purchases made in or delivered to Louisiana.
2. A certification stating the materials, machinery, and equipment included in the Claim for Rebate of Louisiana State Sales/Use Taxes Paid will be or have been delivered to and used on the site in the approved Enterprise Zone project. Louisiana State Sales/Use taxes paid on construction equipment, leases/rentals, and consumables that are not actually incorporated into the Enterprise Zone project are not eligible.
3. A certification stating the 4% Louisiana State Sales/Use taxes have been paid on the items listed.
4. A list of all contractors= and subcontractors including addresses and contract amounts.
5. Provide a copy of each invoice totaling \$15,000 and greater. A description of the purchased item(s) must be listed on each invoice.

**Failure to submit this information may result in processing delays.**

Included in this packet are forms and/or examples of:

- Information Sheet
- Policy in Relation to Lease Agreements
- Claim for Rebate of Louisiana State Sales/Use Taxes Paid
- Rebate Worksheet
- Explanation of Disallowance Codes
- Schedules A, B, C, and CA

If you have any questions regarding your Claim for Rebate of Louisiana State Sales/Use Taxes Paid, please contact the Sales Tax Division at (225) 219-2430 or [www.rev.state.la.us](http://www.rev.state.la.us).